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First published in the *Government Gazette*, Electronic Edition, on 29th August 2011 at 7.30 pm.

**No. S 502**

**CENTRAL PROVIDENT FUND ACT  
(CHAPTER 36)**

**CENTRAL PROVIDENT FUND  
(WORKFARE INCOME SUPPLEMENT SCHEME)  
(AMENDMENT) REGULATIONS 2011**

In exercise of the powers conferred by section 57F of the Central Provident Fund Act, the Minister for Manpower hereby makes the following Regulations:

**Citation and commencement**

**1.** These Regulations may be cited as the Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2011 and shall come into operation on 31st August 2011.

**Amendment of regulation 2**

**2.** Regulation 2(1) of the Central Provident Fund (Workfare Income Supplement Scheme) Regulations (Rg 36) (referred to in these Regulations as the principal Regulations) is amended —

(a) by inserting, immediately after the definitions of “ “cash payment”, “eligible member”, “relevant contribution” and “Scheme” ”, the following definitions:

“ “Comptroller” means the Comptroller of Income Tax appointed under section 3(1) of the Income Tax Act (Cap. 134) and includes a Deputy Comptroller or an Assistant Comptroller so appointed;

“declared income” means —

(a) in the case of a self-employed person or dual status worker who has not previously received any notice of assessment from the Comptroller —

(i) the income of the person or worker, as declared by the person or worker to the Comptroller or to the Board (if the person or worker is not required to declare his income to the Comptroller), in such form

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and manner as the Comptroller or the Board (as the case may be) may require; or

(ii) where the self-employed person or dual status worker did not make any declaration referred to in sub-paragraph (i), the sum of \$9,000; or

(b) in the case of any other self-employed person or dual status worker, the income of the person or worker as declared by the person or worker to the Comptroller or to the Board (if the person or worker is not required to declare his income to the Comptroller), in such form and manner as the Comptroller or the Board (as the case may be) may require;”;

(b) by deleting the definitions of “ “income” and “self-employed person” ” and substituting the following definition:

“ “income”, in relation to a self-employed person or dual status worker, means the income of the self-employed person or dual status worker derived from Singapore or received from outside Singapore, in respect of any trade, business, profession or vocation as a self-employed person;”;

(c) by deleting the full-stop at the end of the definition of “self-employed eligible member” and substituting a semi-colon, and by inserting immediately thereafter the following definition:

“ “self-employed person” has the same meaning as in regulation 2(1) of the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25).”.

### **Amendment of regulation 3**

**3.** Regulation 3(1) of the principal Regulations is amended by deleting sub-paragraphs (i) and (ii) of sub-paragraph (c) and substituting the following sub-paragraphs:

“(i) \$10,000, if the relevant year is 2007 or 2008;

(ii) \$11,000, if the relevant year is 2009 or 2010; or

(iii) such amount as the Minister may determine, if the relevant year is 2011 or any subsequent year;”.

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**Amendment of regulation 4**

4. Regulation 4 of the principal Regulations is amended —
- (a) by deleting sub-paragraphs (i) and (ii) of paragraph (1)(c) and substituting the following sub-paragraphs:
- “(i) \$10,000, if the relevant year is 2007 or 2008;
  - (ii) \$11,000, if the relevant year is 2009 or 2010; or
  - (iii) such amount as the Minister may determine, if the relevant year is 2011 or any subsequent year;”;
- (b) by deleting sub-paragraph (e) of paragraph (1) and substituting the following sub-paragraphs:
- “(e) his declared income, in the relevant year, is —
    - (i) less than \$18,000, if the relevant year is 2007, 2008 or 2009; or
    - (ii) not more than \$20,400, if the relevant year is 2010 or any subsequent year;
  - (ea) if sub-paragraph (d)(ii) applies to him, his average monthly income, during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit) in the first 6 months of the relevant year, when he has worked as a self-employed person, is —
    - (i) less than \$1,500, if the relevant year is 2007, 2008 or 2009; or
    - (ii) not more than \$1,700, if the relevant year is 2010 or any subsequent year;”;
- (c) by deleting sub-paragraph (g) of paragraph (1) and substituting the following sub-paragraph:
- “(g) where his declared income in 2007 or any subsequent year does not exceed \$6,000, he has paid, by the date specified in paragraph (1A), an additional contribution solely for the purposes of his medisave account, of an amount specified in paragraph (1B) —
    - (i) for 2007, if the relevant year is 2007;
    - (ii) for each of 2007 and 2008, if the relevant year is 2008;
    - (iii) for each of 2007 to 2009, if the relevant year is 2009;

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- (iv) for each of 2007 to 2010, if the relevant year is 2010; or
- (v) for each of the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or any subsequent year.”;
- (d) by deleting sub-paragraph (i) of paragraph (1B)(a) and substituting the following sub-paragraph:
- “(i) an amount equal to 2.17% of his declared income in that year (referred to in this paragraph as the relevant income), subject to a minimum of \$13, if that year is 2007, 2008 or 2009;”;
- (e) by deleting sub-paragraph (a) of paragraph (2A) and substituting the following sub-paragraph:
- “(a) an amount equal to 2.17% of his income in the first 6 months of 2010 (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (1B)(a)(ii);”;
- (f) by deleting sub-paragraph (a) of paragraph (2B) and substituting the following sub-paragraph:
- “(a) an amount equal to 2.33% of his income in the first 6 months of that relevant year (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (1B)(a)(iii);”;
- (g) by deleting the words “the income which he has derived from Singapore or received from outside Singapore, in respect of any trade, business, profession or vocation, during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit) in the first 6 months of the relevant year, in which he has worked as a self-employed person” in paragraph (3) and substituting the words “his declared income in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit) his income in the first 6 months of the relevant year”; and

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- (h) by deleting the words “the number of months in the period or periods in the relevant year” in paragraph (3) and substituting the words “the total number of months in the relevant year”.

#### **Amendment of regulation 4A**

5. Regulation 4A of the principal Regulations is amended —

- (a) by deleting sub-paragraphs (i) and (ii) of paragraph (1)(c) and substituting the following sub-paragraphs:

- “(i) \$10,000, if the relevant year is 2007 or 2008;
- (ii) \$11,000, if the relevant year is 2009 or 2010; or
- (iii) such amount as the Minister may determine, if the relevant year is 2011 or any subsequent year;”;

- (b) by deleting sub-paragraph (ii) of paragraph (1)(e) and substituting the following sub-paragraphs:

- “(ii) more than \$50 but not more than \$1,700, if the relevant year is 2010; or
- (iii) not more than \$1,700, if the relevant year is 2011 or any subsequent year;”;

- (c) by deleting sub-paragraph (g) of paragraph (1) and substituting the following sub-paragraph:

“(g) where his declared income in 2007 or any subsequent year does not exceed \$6,000, he has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of his medisave account, of an amount specified in paragraph (3) —

- (i) for 2007, if the relevant year is 2007;
- (ii) for each of 2007 and 2008, if the relevant year is 2008;
- (iii) for each of 2007 to 2009, if the relevant year is 2009;
- (iv) for each of 2007 to 2010, if the relevant year is 2010; or
- (v) for each of the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or any subsequent year.”;

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- (d) by deleting sub-paragraph (i) of paragraph (3)(a) and substituting the following sub-paragraph:
- “(i) an amount equal to 2.17% of his declared income in that year (referred to in this paragraph as the relevant income), subject to a minimum of \$13, if that year is 2007, 2008 or 2009;”;
- (e) by deleting sub-paragraph (a) of paragraph (5) and substituting the following sub-paragraph:
- “(a) an amount equal to 2.17% of his income in the first 6 months of 2010 (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (3)(a)(ii);”;
- (f) by deleting sub-paragraph (a) of paragraph (6) and substituting the following sub-paragraph:
- “(a) an amount equal to 2.33% of his income in the first 6 months of that relevant year (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (3)(a)(iii);”;
- (g) by deleting the words “the income which he has derived from Singapore or received from outside Singapore, in respect of any trade, business, profession or vocation, in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit) in the first 6 months of the relevant year” in paragraph (8) and substituting the words “his declared income in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit) his income in the first 6 months of the relevant year”.

### **Amendment of regulation 6**

6. Regulation 6(4) of the principal Regulations is amended by deleting sub-paragraph (c) and substituting the following sub-paragraph:

- “(c) has, for the purposes of receiving the provisional credit, declared to the Board, in such form and manner as the Board may require, his income in the first 6 months of the relevant year, if the relevant year is 2010 or any subsequent year.”.

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**Amendment of regulation 6A**

7. Regulation 6A of the principal Regulations is amended —

(a) by deleting paragraph (3) and substituting the following paragraphs:

“(3) Subject to paragraph (3A), the total value of all benefits which a dual status eligible member is entitled to receive in any relevant year shall be —

(a) where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AB) or (ii)(A)(AB), as set out in —

(i) the table under paragraph 1 of the Sixth Schedule, if the relevant year is 2007, 2008 or 2009;

(ii) the table under paragraph 2 of the Sixth Schedule, if the relevant year is 2010; or

(iii) the table under paragraph 2B of the Sixth Schedule, if the relevant year is 2011 or any subsequent year; or

(b) where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(i)(A)(AB), or he satisfies the requirement under regulation 4A(1)(d)(ii)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(ii)(A)(AB), as set out in —

(i) the table under paragraph 1 of the Seventh Schedule, if the relevant year is 2007, 2008 or 2009;

(ii) the table under paragraph 2 of the Seventh Schedule, if the relevant year is 2010; or

(iii) the table under paragraph 2B of the Seventh Schedule, if the relevant year is 2011 or any subsequent year.

(3A) The total value of all benefits which a dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive in the relevant year of 2010, shall be as set out —

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- (a) in the table under paragraph 2A of the Sixth Schedule where —
- (i) he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AB) or (ii)(A)(AB); and
  - (ii) the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(1)(e); or
- (b) in the table under paragraph 2A of the Seventh Schedule where —
- (i) he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(i)(A)(AB), or he satisfies the requirement under regulation 4A(1)(d)(ii)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(ii)(A)(AB); and
  - (ii) the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(1)(e).”;
- (b) by deleting sub-paragraph (c) of paragraph (5) and substituting the following sub-paragraph:
- “(c) has, for the purposes of receiving the provisional payment or credit, declared to the Board, in such form and manner as the Board may require, his income in the first 6 months of the relevant year, if the relevant year is 2010 or any subsequent year.”; and
- (c) by deleting paragraph (6) and substituting the following paragraphs:
- “(6) Subject to paragraph (6A), the value of the benefits which a dual status eligible member is entitled to receive provisionally in a relevant year shall be as set out in —
- (a) the table under paragraph 2 of the Seventh Schedule, if the relevant year is 2010; or

(b) the table under paragraph 2B of the Seventh Schedule, if the relevant year is 2011 or any subsequent year.

(6A) The value of the benefits which a dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive provisionally in the relevant year of 2010 shall be as set out in the table under paragraph 2A of the Seventh Schedule, where the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(1)(e).”.

### Amendment of Sixth Schedule

8. The Sixth Schedule to the principal Regulations is amended —

(a) by deleting the Schedule reference and substituting the following Schedule reference:

“Regulation 6A(3)(a) and (3A)(a)”;

(b) by deleting the words “or any subsequent year” in paragraph 2; and

(c) by inserting, immediately after paragraph 2, the following paragraphs:

“2A. The total value of all benefits which a dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive in the relevant year of 2010, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AB) or (ii)(A)(AB) and the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(1)(e), shall be as set out in the following table:

<i>Age of dual status eligible member on 31st December of relevant year of 2010</i>			
<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
1.8 times the member’s average monthly income (rounded to the nearest dollar) or \$92, whichever is more	2.4 times the member’s average monthly income (rounded to the nearest dollar) or \$122, whichever is more	3 times the member’s average monthly income (rounded to the nearest dollar) or \$153, whichever is more	3 times the member’s average monthly income (rounded to the nearest dollar) or \$153, whichever is more

2B. The total value of all benefits which a dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AB) or (ii)(A)(AB), shall be as set out in the following table, if the relevant year is 2011 or any subsequent year:

Average monthly income of dual status eligible member	Age of dual status eligible member on 31st December of relevant year			
	Attained 35 years of age but below 45 years of age	Attained 45 years of age but below 55 years of age	Attained 55 years of age but below 60 years of age	Attained 60 years of age
Not more than \$500	1.8 times the member's average monthly income (rounded to the nearest dollar) or \$92, whichever is more	2.4 times the member's average monthly income (rounded to the nearest dollar) or \$122, whichever is more	3 times the member's average monthly income (rounded to the nearest dollar) or \$153, whichever is more	3 times the member's average monthly income (rounded to the nearest dollar) or \$153, whichever is more
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly income and \$750	The sum (rounded to the nearest dollar) of 0.4 times the member's average monthly income and \$1,000	The sum (rounded to the nearest dollar) of 1.2 times the member's average monthly income and \$900	The sum (rounded to the nearest dollar) of 2.6 times the member's average monthly income and \$200
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$5,100 and 3 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$6,800 and 4 times the member's average monthly income

## Amendment of Seventh Schedule

9. The Seventh Schedule to the principal Regulations is amended —

(a) by deleting the Schedule reference and substituting the following schedule reference:

“Regulation 6A(3)(b), (3A)(b), (6) and (6A)”;

(b) by deleting the words “or any subsequent year” in paragraph 2; and

(c) by inserting, immediately after paragraph 2, the following paragraphs:

“2A. The total value of all benefits which a dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive in the relevant year of 2010, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(i)(A)(AB), or he satisfies

the requirement under regulation 4A(1)(d)(ii)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(ii)(A)(AB), and the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(1)(e), and the value of the benefits which a dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive provisionally in the relevant year of 2010, where the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(1)(e), shall be as set out in the following table:

<i>Age of dual status eligible member on 31st December of relevant year of 2010</i>			
<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
0.9 times the member's average monthly income (rounded to the nearest dollar) or \$46, whichever is more	1.2 times the member's average monthly income (rounded to the nearest dollar) or \$61, whichever is more	1.5 times the member's average monthly income (rounded to the nearest dollar) or \$77, whichever is more	1.5 times the member's average monthly income (rounded to the nearest dollar) or \$77, whichever is more

2B. The total value of all benefits which a dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(i)(A)(AB), or he satisfies the requirement under regulation 4A(1)(d)(ii)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(ii)(A)(AB), and the value of the benefits which a dual status eligible member is entitled to receive provisionally in any relevant year, shall be as set out in the following table, if the relevant year is 2011 or any subsequent year:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$500	0.9 times the member's average monthly income (rounded to the nearest dollar) or \$46, whichever is more	1.2 times the member's average monthly income (rounded to the nearest dollar) or \$61, whichever is more	1.5 times the member's average monthly income (rounded to the nearest dollar) or \$77, whichever is more	1.5 times the member's average monthly income (rounded to the nearest dollar) or \$77, whichever is more

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.15 times the member's average monthly income and \$375	The sum (rounded to the nearest dollar) of 0.2 times the member's average monthly income and \$500	The sum (rounded to the nearest dollar) of 0.6 times the member's average monthly income and \$450	The sum (rounded to the nearest dollar) of 1.3 times the member's average monthly income and \$100
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$1,275 and 0.75 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$1,700 and 1 time the member's average monthly income	The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly income

[G.N. Nos. S 692/2008; S 372/2009; S 351/2010]

Made this 29th day of August 2011.

LOH KHUM YEAN  
*Permanent Secretary,  
 Ministry of Manpower,  
 Singapore.*

[MMS 9.5/73; AG/LLRD/SL/36/2010/12 Vol. 2]

(To be presented to Parliament under section 78(2) of the Central Provident Fund Act).